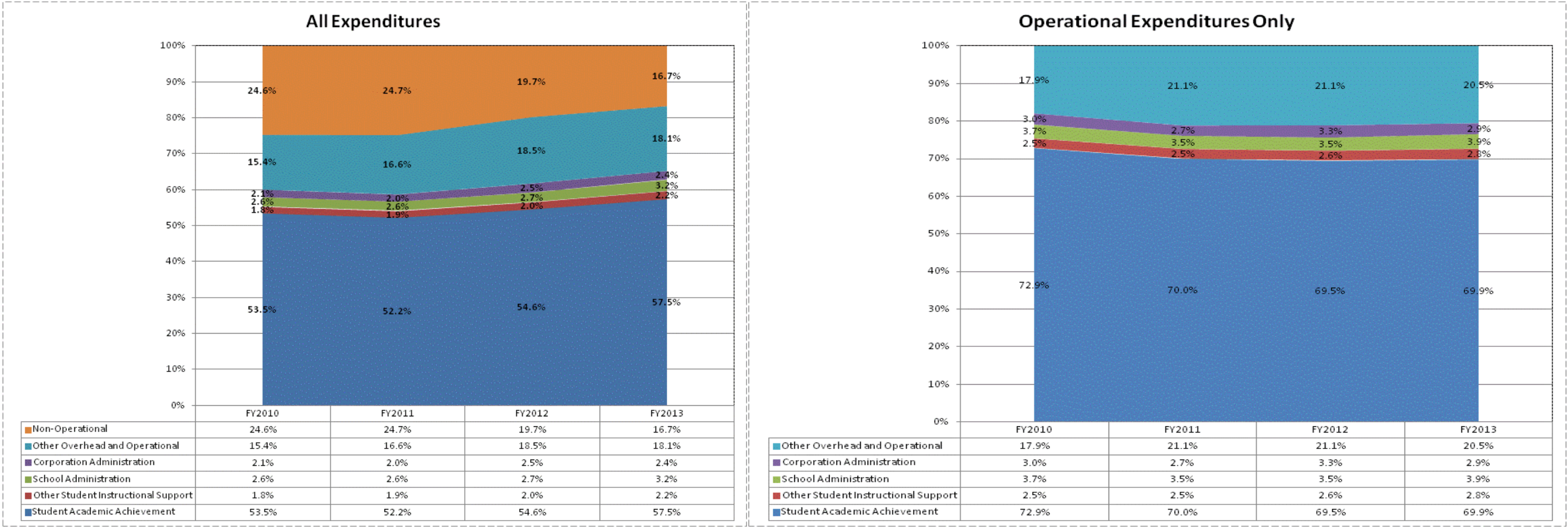


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Fremont Community Schools (7605)

Fremont Community Schools (7605)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$7,616,997	52.0%	\$7,714,200	37.7%	\$7,907,278	54.6%	\$7,698,235	57.5%
Student Instructional Support	\$761,506	5.2%	\$673,961	3.3%	\$673,856	4.7%	\$723,603	5.4%
Overhead and Operational	\$2,500,234	17.1%	\$2,619,877	12.8%	\$3,042,999	21.0%	\$2,739,839	20.5%
Nonoperational	\$3,783,311	25.8%	\$9,434,543	46.2%	\$2,856,425	19.7%	\$2,233,637	16.7%
Grand Total	\$14,662,048		\$20,442,581		\$14,480,557		\$13,395,315	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	57.1%	41.0%	59.3%	62.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Fremont Community Schools (7605)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$1,469	\$0	N/A	N/A	-100%
11050 Regular Programs; Full Day Kindergarten	\$25,492	\$151,967	\$197,410	\$214,024	> 500%	41%	8%
11100 Regular Programs; Elementary	\$1,316,779	\$1,815,770	\$1,705,021	\$1,626,371	24%	-10%	-5%
11200 Regular Programs; Middle/Junior High	\$987,391	\$1,636,195	\$1,745,045	\$1,769,477	79%	8%	1%
11300 Regular Programs; High School	\$1,023,873	\$1,596,615	\$1,664,179	\$1,660,816	62%	4%	0%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,469	\$14,325	\$0	N/A	-100%	-100%
11450 Vocational Education; Consumer and Homemaking	\$45,326	\$59,978	\$52,943	\$7,070	-84%	-88%	-87%
11470 Vocational Education; Business Education	\$54,050	\$63,876	\$57,382	\$58,404	8%	-9%	2%
11480 Vocational Education; Industrial Education A	\$37,547	\$49,151	\$7,476	\$0	-100%	-100%	-100%
11490 Vocational Education; Industrial Education B	\$41,175	\$52,417	\$7,901	\$0	-100%	-100%	-100%
11910 Other Regular Programs; Competency Testing	\$588	\$23	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$92,562	\$9,751	\$16,613	\$58,070	-37%	496%	250%
12350 Physical Impairment; Homebound	\$1,297	\$2,177	\$4,464	\$928	-28%	-57%	-79%
12510 Culturally Different; Communication Disorders	\$52,301	\$63,965	\$66,442	\$65,483	25%	2%	-1%
12610 Learning Disability	\$222,256	\$257,893	\$248,288	\$258,412	16%	0%	4%
12710 Equal Opportunity At Risk	\$2,016	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12900 Other Special Programs	\$933,015	\$1,122,227	\$1,234,928	\$1,219,235	31%	9%	-1%
14300 Summer School Programs; High School	\$22,805	\$25,071	\$10,110	\$6,304	-72%	-75%	-38%
16100 Remediation Testing	\$36,610	\$45,113	\$49,081	\$49,010	34%	9%	0%
16200 Preventive Remediation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$69,981	\$33,686	\$16,025	\$89,188	27%	165%	457%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$94,080	\$111,024	\$52,232	\$130,985	39%	18%	151%
18000 Payments to Governmental Units Outside State	\$7,650	\$850	\$1,700	\$1,780	-77%	109%	5%
22110 Improvement of Instruction; Service Area Direction	\$229	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$11,487	\$22,884	\$8,800	\$3,906	-66%	-83%	-56%
22220 Library/Media Services; School Library	\$138,890	\$159,386	\$170,199	\$112,577	-19%	-29%	-34%
22230 Library/Media Services; Audiovisual	\$4,193	\$4,348	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$306,687	\$271,483	\$402,647	\$305,316	0%	12%	-24%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$52,307	\$89,896	\$134,335	\$26,177	-50%	-71%	-81%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$480	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$17,559	\$16,194	\$27,895	\$18,340	4%	13%	-34%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$28,366	\$27,411	\$10,258	\$16,185	-43%	-41%	58%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$379	\$110	\$180	N/A	-53%	63%
26497 2007 Account Code - Teachers Retirement Fund	\$247,352	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,874,342	\$7,714,200	\$7,907,278	\$7,698,235	31%	0%	-3%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$157,369	\$207,925	\$217,966	\$227,175	44%	9%	4%
21340 Health Services; Nurse Services	\$59,474	\$63,491	\$66,219	\$72,028	21%	13%	9%
21390 Health Services; Other Health Services	\$0	\$0	\$126	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$354,984	\$402,546	\$389,545	\$424,401	20%	5%	9%
Student Instructional Support Total	\$571,827	\$673,961	\$673,856	\$723,603	27%	7%	7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$38,161	\$26,638	\$60,571	\$28,285	-26%	6%	-53%
23150 Board of Education; Legal Services	\$1,733	\$3,763	\$1,750	\$75,912	> 500%	> 500%	> 500%
23160 Board of Education; Promotion Expenses	\$2,499	\$902	\$3,223	\$645	-74%	-29%	-80%
23190 Board of Education; Other Governing Body Services	\$0	\$1,850	\$2,573	\$885	N/A	-52%	-66%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Fremont Community Schools (7605)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23210 Executive Administration; Office of The Superintendent	\$93,526	\$213,889	\$249,806	\$155,511	66%	-27%	-38%
23230 Executive Administration; Staff Relations and Negotiations	\$47	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executives Administration; Other Executive Administration Services	\$3,094	\$3,081	\$4,765	\$6,990	126%	127%	47%
25160 Fiscal Services; Financial Accounting	\$27,170	\$46,780	\$32,526	\$44,143	62%	-6%	36%
25400 Planning, Research, Development and Evaluation	\$2,160	\$1,250	\$0	\$0	-100%	-100%	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$165	\$0	\$698	\$0	-100%	N/A	-100%
25750 Personnel Services; Health Services	\$1,747	\$3,918	\$2,304	\$2,624	50%	-33%	14%
25920 Ditch Assessments	\$489	\$257	\$682	\$699	43%	173%	3%
25990 Other Support Services, Central	\$40	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$616,248	\$559,486	\$655,863	\$745,432	21%	33%	14%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$48	\$0	\$0	N/A	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$191,272	\$248,535	\$364,008	\$304,848	59%	23%	-16%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$300	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$27,760	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$104,294	\$50,713	\$109,682	\$63,905	-39%	26%	-42%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$183,257	\$379,466	\$442,449	\$414,639	126%	9%	-6%
27200 Student Transportation; Monitoring Services	\$6,240	\$7,014	\$708	\$2,304	-63%	-67%	225%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$284,226	\$380,929	\$365,898	\$325,048	14%	-15%	-11%
27400 Student Transportation; Purchase of School Buses	\$51,663	\$166,409	\$171,505	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$19,171	\$30,258	\$25,176	\$24,705	29%	-18%	-2%
27600 Student Transportation; Insurance on Pupils	\$7,983	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$188,120	\$52,767	\$85,779	\$84,715	-55%	61%	-1%
27900 Student Transportation; Other Student Transportation Services	\$1,042	\$458	\$236	\$70	-93%	-85%	-70%
27910 Student Transportation; Bus Driver Training	\$131	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$165,862	\$240,619	\$257,482	\$246,855	49%	3%	-4%
31900 Other Food Services	\$144,275	\$200,847	\$205,315	\$211,625	47%	5%	3%
Overhead and Operational Total	\$2,162,673	\$2,619,877	\$3,042,999	\$2,739,839	27%	5%	-10%
Nonoperational							
33400 Athletic Coaches	\$93,517	\$131,547	\$125,824	\$121,885	30%	-7%	-3%
33930 Latch Key Kid Program	\$13,696	\$7,674	\$0	\$0	-100%	-100%	N/A
33940 Child Care Services	\$197,813	\$192,565	\$58,321	\$0	-100%	-100%	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$38,408	\$99,687	\$93,141	\$420	-99%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$18,282	\$7,989	\$10,216	\$37,005	102%	363%	262%
45100 Building Acquisition, Construction and Improvements	\$837,210	\$248,375	\$158,205	\$167,558	-80%	-33%	6%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$350,000	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$15,894	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$99,694	\$93,095	\$140,099	\$103,818	4%	12%	-26%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$46,698	\$40,612	\$99,696	\$68,878	47%	70%	-31%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,881	\$7,064	\$3,146	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$581,681	\$235,000	\$385,725	\$470,000	-19%	100%	22%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$6,241,322	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$7,244	\$10,556	N/A	N/A	46%
52200 Debt Services; Interest on Debt; Temporary Loans	\$84,228	\$529,845	\$116,228	\$45,425	-46%	-91%	-61%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$87	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,665,098	\$1,599,767	\$1,611,625	\$811,000	-51%	-49%	-50%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$46,955	\$31,110	N/A	N/A	-34%
Nonoperational Total	\$3,713,206	\$9,434,543	\$2,856,425	\$2,233,637	-40%	-76%	-22%

Prorated By Fund

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Fremont Community Schools (7605)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26491 2007 Account Code - PERF	\$88,377	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$495,993	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$49,387	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,632,533	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,059	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$66,651	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,340,000	\$0	\$0	\$0	N/A	N/A	N/A